



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: ELCHO SANITARY DISTRICT NO. 1

Principal Office: P.O. BOX 86  
ELCHO, WI 54428

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** ELCHO SANITARY DISTRICT NO. 1

**Utility Address:** P.O. BOX 86  
ELCHO, WI 54428

**When was utility organized?** 12/8/1967

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR. COLIN HANDEYSIDE

**Title:** PRESIDENT

**Office Address:**

N11394 LAGOON LANE  
P.O. BOX 86  
ELCHO, WI 54428

**Telephone:** (715) 275 - 3998

**Fax Number:** (715) 275 - 3998

**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** KAREN KERBER

**Title:** CPA

**Office Address:** KERBER, ROSE & ASSOCIATES, S.C.

115 E. FIFTH STREET  
SHAWANO, WI 54166

**Telephone:** (715) 526 - 9400

**Fax Number:** (715) 524 - 2599

**E-mail Address:** kkerber@kerberrose.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR. COLIN HANDEYSIDE

**Title:** PRESIDENT

**Office Address:**

N11394 LAGOON LANE  
P.O. BOX 86  
ELCHO, WI 54428

**Telephone:** (715) 275 - 3998

**Fax Number:** (715) 275 - 3998

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** KAREN KERBER**Title:** CPA**Office Address:** KERBER, ROSE & ASSOCIATES, S.C.  
115 E. FIFTH STREET  
SHAWANO, WI 54166**Telephone:** (715) 526 - 9400**Fax Number:** (715) 524 - 2599**E-mail Address:** kkerber@kerberrose.com**Date of most recent audit report:** 2/1/2005**Period covered by most recent audit:** 01/01/04 THROUGH 12/31/04

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR. RYAN SIEMERS**Title:** OPERATOR/VICE PRESIDENT**Office Address:**N11394 LAGOON LANE  
P.O. BOX 86  
ELCHO, WI 54428**Telephone:** (715) 275 - 3998**Fax Number:** (715) 275 - 3998**E-mail Address:**

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**Name:** MR. ARTHUR PALMER**Title:** SECRETARY/TREASURER**Office Address:**N11394 LAGOON LANE  
P.O. BOX 86  
ELCHO, WI 54428**Telephone:** (715) 275 - 3998**Fax Number:** (715) 275 - 3998**E-mail Address:**

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**Name:** MR. COLIN HANDEYSIDE**Title:** PRESIDENT**Office Address:**N11394 LAGOON LANE  
P.O. BOX 86  
ELCHO, WI 54428**Telephone:** (715) 275 - 3998**Fax Number:** (715) 275 - 3998**E-mail Address:**

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**Name of utility commission/committee:** ELCHO SANITARY DISTRICT #1

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**Names of members of utility commission/committee:**

MR COLIN HANDEYSIDE, PRESIDENT

MR ARTHUR PALMER, SECRETARY/TREASURER

## IDENTIFICATION AND OWNERSHIP

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**Is sewer service rendered by the utility?**

**If "yes," has the municipality by ordinance combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO

**Date of Ordinance:**

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	52,566	50,170	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	52,589	48,866	<b>2</b>
Depreciation Expense (403)	12,634	13,839	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	988	1,165	<b>5</b>
<b>Total Operating Expenses</b>	<b>66,211</b>	<b>63,870</b>	
<b>Net Operating Income</b>	<b>(13,645)</b>	<b>(13,700)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>(13,645)</b>	<b>(13,700)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	6,315	7,215	<b>9</b>
Miscellaneous Nonoperating Income (421)	450,056	19,602	<b>10</b>
<b>Total Other Income</b>	<b>456,371</b>	<b>26,817</b>	
<b>Total Income</b>	<b>442,726</b>	<b>13,117</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(3,023)	0	<b>11</b>
Other Income Deductions (426)	3,361	1,681	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>338</b>	<b>1,681</b>	
<b>Income Before Interest Charges</b>	<b>442,388</b>	<b>11,436</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	8,585	13,696	<b>13</b>
Amortization of Debt Discount and Expense (428)	0	0	<b>14</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>18</b>
<b>Total Interest Charges</b>	<b>8,585</b>	<b>13,696</b>	
<b>Net Income</b>	<b>433,803</b>	<b>(2,260)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,553,952	47,070	<b>19</b>
Balance Transferred from Income (433)	433,803	(2,260)	<b>20</b>
Miscellaneous Credits to Surplus (434)	207,188	1,509,142	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,194,943</b>	<b>1,553,952</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	52,566		52,566	1
<b>Total (Acct. 400):</b>	<b>52,566</b>	<b>0</b>	<b>52,566</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	52,589		52,589	2
<b>Total (Acct. 401):</b>	<b>52,589</b>	<b>0</b>	<b>52,589</b>	
<b>Depreciation Expense (403):</b>				
Derived	12,634		12,634	3
<b>Total (Acct. 403):</b>	<b>12,634</b>	<b>0</b>	<b>12,634</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	988		988	5
<b>Total (Acct. 408):</b>	<b>988</b>	<b>0</b>	<b>988</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>(13,645)</b>	<b>0</b>	<b>(13,645)</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Interest and Dividend Income (419):**

INTEREST ON CASH AND INVESTMENTS	6,315	0	6,315	10
<b>Total (Acct. 419):</b>	<b>6,315</b>	<b>0</b>	<b>6,315</b>	

**Miscellaneous Nonoperating Income (421):**

Contributed Plant - Water			0	11
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**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
NONREGULATED SEWER	450,056	0	<b>450,056</b> 12
<b>Total (Acct. 421):</b>	<b>450,056</b>	<b>0</b>	<b>450,056</b>
<b>TOTAL OTHER INCOME:</b>	<b>456,371</b>	<b>0</b>	<b>456,371</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(3,023)		<b>(3,023)</b> 13
NONE	0	0	<b>0</b> 14
<b>Total (Acct. 425):</b>	<b>(3,023)</b>	<b>0</b>	<b>(3,023)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		3,361	<b>3,361</b> 15
NONE	0	0	<b>0</b> 16
<b>Total (Acct. 426):</b>	<b>0</b>	<b>3,361</b>	<b>3,361</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(3,023)</b>	<b>3,361</b>	<b>338</b>

**INTEREST CHARGES**

<b>Interest on Long-Term Debt (427):</b>			
Derived	8,585		<b>8,585</b> 17
<b>Total (Acct. 427):</b>	<b>8,585</b>	<b>0</b>	<b>8,585</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0		<b>0</b> 18
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		<b>0</b> 19
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		<b>0</b> 20
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0		<b>0</b> 21
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>8,585</b>	<b>0</b>	<b>8,585</b>
<b>NET INCOME:</b>	<b>437,164</b>	<b>(3,361)</b>	<b>433,803</b>
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,554,633	(681)	1,553,952 23
<b>Total (Acct. 216):</b>	<b>1,554,633</b>	<b>(681)</b>	<b>1,553,952</b>
Balance Transferred from Income (433):			
Derived	437,164	(3,361)	433,803 24
<b>Total (Acct. 433):</b>	<b>437,164</b>	<b>(3,361)</b>	<b>433,803</b>
Miscellaneous Credits to Surplus (434):			
REVERSE CIAC ENTRY FROM 2003	0	205,188	205,188 25
ADJUST TO ACTUAL	2,000	0	2,000 26
<b>Total (Acct. 434):</b>	<b>2,000</b>	<b>205,188</b>	<b>207,188</b>
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>1,993,797</b>	<b>201,146</b>	<b>2,194,943</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	52,566	0	0	0	<b>52,566</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>52,566</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>52,566</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	587,522	588,469	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	239,023	285,409	2
<b>Net Utility Plant</b>	<b>348,499</b>	<b>303,060</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	3,152,162	3,132,538	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	599,519	707,285	4
<b>Net Nonutility Property</b>	<b>2,552,643</b>	<b>2,425,253</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	57,274	58,457	7
<b>Total Other Property and Investments</b>	<b>2,609,917</b>	<b>2,483,710</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	28,002	21,327	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	6,145	4,415	11
Other Accounts Receivable (143)	18,613	19,024	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	38,327	36,573	14
Materials and Supplies (150)	2,517	3,377	15
Prepayments (165)	5,781	5,793	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>99,385</b>	<b>90,509</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>3,057,801</b>	<b>2,877,279</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	600	600	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	2,194,943	1,553,952	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,195,543</b>	<b>1,554,552</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	722,540	1,236,594	<b>26</b>
<b>Total Long-Term Debt</b>	<b>722,540</b>	<b>1,236,594</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	4,399	7,613	<b>28</b>
Payables to Municipality (233)	73,740	73,740	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	150	<b>31</b>
Interest Accrued (237)	1,199	1,916	<b>32</b>
Other Current and Accrued Liabilities (238)	2,940	2,714	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>82,278</b>	<b>86,133</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	57,440	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>57,440</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>3,057,801</b>	<b>2,877,279</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	588,469	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	421,057	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	166,465	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>587,522</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	173,518	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	65,505	0	0	0	12
<b>Total Accumulated Provision</b>	<b>239,023</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>348,499</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	223,265				<b>223,265</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	12,634				<b>12,634</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	362				<b>362</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Adjust depr to actual	2,352				<b>2,352</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>15,348</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,348</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	4,632				<b>4,632</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-105	60,463				<b>60,463</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>65,095</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>65,095</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>173,518</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>173,518</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>



# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	62,144				<b>62,144</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	3,361				<b>3,361</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>3,361</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,361</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
	0				<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>65,505</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>65,505</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	3,132,538	23,226	3,602	<b>3,152,162</b>	<b>1</b>
<b>Other (specify):</b>					
NONE	0			<b>0</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>3,132,538</b>	<b>23,226</b>	<b>3,602</b>	<b>3,152,162</b>	
Less accum. prov. depr. & amort. (122)	707,285	100,775	208,541	<b>599,519</b>	<b>3</b>
<b>Net Nonutility Property</b>	<b>2,425,253</b>	<b>(77,549)</b>	<b>(204,939)</b>	<b>2,552,643</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	1,259	1,689	2
Sewer utility	1,258	1,688	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>2,517</b>	<b>3,377</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			0	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			0	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	600	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>600</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Other Long-Term Debt (224)</b>					
NORTHWOODS STATE BANK	01/24/2002	01/24/2005	4.00%	89,396	<b>1</b>
CLEAN WATER FUND	12/21/1998	05/02/2018	0.82%	633,144	<b>2</b>
<b>Total for Account 224</b>				<b>722,540</b>	



**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	150	1
<b>Accruals:</b>		
Charged water department expense	866	2
Charged electric department expense		3
Charged sewer department expense	1,845	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>2,711</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	2,739	7
PSC Remainder Assessment	122	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>2,861</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
FMHA	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NORTHWOODS STATE BANK	330	4,167	4,180	317	3
CLEAN WATER FUND	1,586	4,418	5,122	882	4
<b>Subtotal</b>	<b>1,916</b>	<b>8,585</b>	<b>9,302</b>	<b>1,199</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>1,916</b>	<b>8,585</b>	<b>9,302</b>	<b>1,199</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
W&S REPLACEMENT FUND	27,628	3
CWF LOAN REPAYMENT ACCOUNT	29,646	4
<b>Total (Acct. 125):</b>	<b>57,274</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	6,145	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>6,145</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	18,613	10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 143):</b>	<b>18,613</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT ACCOUNTS & CONTRACT AMT FOR SEWER HAULING	38,327	13
<b>Total (Acct. 145):</b>	<b>38,327</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	5,781	14
<b>Total (Acct. 165):</b>	<b>5,781</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
LOAN TO MEET CWF PAYMENT REQUIRMENTS	73,740	17
<b>Total (Acct. 233):</b>	<b>73,740</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	57,440	18
NONE		19
<b>Total (Acct. 253):</b>	<b>57,440</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	421,530	0	0	0	<b>421,530</b>	<b>1</b>
Materials and Supplies	1,474	0	0	0	<b>1,474</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	198,391	0	0	0	<b>198,391</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	28,720	0	0	0	<b>28,720</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>195,893</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>195,893</b>	
Net Operating Income	(13,645)	0	0	0	<b>(13,645)</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-6.97%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-6.97%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

<b>Industry (a)</b>	<b>FTE (b)</b>	
Water	1.5	<b>1</b>
Electric	0	<b>2</b>
Gas	0	<b>3</b>
Sewer	0	<b>4</b>

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year					<b>0</b>	<b>1</b>
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	60,463	0	0	0	<b>60,463</b>	<b>2</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>3</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	3,023				<b>3,023</b>	<b>4</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>57,440</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>57,440</b>	



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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

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### Signature Page (Page ii)

#### General footnotes

ACCOUNTANTS' COMPILATION REPORT

Elcho Sanitary District #1  
Elcho, Wisconsin

We have compiled the financial information in the accompanying Municipal Utility Annual Report (prescribed form) of the Elcho Sanitary District #1 as of December 31, 2004, and for the year then ended in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We also have compiled the supplementary information presented in the Municipal Utility Annual Report.

Our compilation is limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above, and accordingly, do not express an opinion or any other form of assurance on them. This financial information was compiled by us from financial statements for the same period that we previously audited, as indicated in our report February 1, 2005.

This financial statements and supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, this financial information is not designed for those who are not informed about such differences.

KERBER, ROSE & ASSOCIATES, S.C.  
March 21, 2005

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	49,170	47,816	<b>1</b>
<b>Total Sales of Water</b>	<b>49,170</b>	<b>47,816</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	1,362	1,144	<b>2</b>
Other Water Revenues (474)	2,034	1,210	<b>3</b>
<b>Total Other Operating Revenues</b>	<b>3,396</b>	<b>2,354</b>	
<b>Total Operating Revenues</b>	<b>52,566</b>	<b>50,170</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	32,857	31,570	<b>4</b>
General Operating Expenses (680-690)	19,732	17,296	<b>5</b>
<b>Total Operation and Maintenance Expenses</b>	<b>52,589</b>	<b>48,866</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	12,634	13,839	<b>6</b>
Amortization Expense (404)		0	<b>7</b>
Taxes (408)	988	1,165	<b>8</b>
<b>Total Other Operating Expenses</b>	<b>13,622</b>	<b>15,004</b>	
<b>Total Operating Expenses</b>	<b>66,211</b>	<b>63,870</b>	
<b>NET OPERATING INCOME</b>	<b>(13,645)</b>	<b>(13,700)</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	166	4,969	18,040	4
Commercial	27	2,285	6,333	5
Industrial	4	65	322	6
<b>Total Metered Sales to General Customers (461)</b>	<b>197</b>	<b>7,319</b>	<b>24,695</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		21,186	8
Other Sales to Public Authorities (464)	8	1,356	3,289	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>206</b>	<b>8,675</b>	<b>49,170</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	21,186	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>21,186</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,362	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,362</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	162	7
<b>Other (specify):</b>		
NONE	1,872	8
<b>Total Other Water Revenues (474)</b>	<b>2,034</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	9,127	6,442	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	1,789	1,733	3
Chemicals (630)	1,516	1,943	4
Supplies and Expenses (640)	6,432	6,098	5
Repairs of Water Plant (650)	13,838	15,250	6
Transportation Expenses (660)	155	104	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>32,857</b>	<b>31,570</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	4,396	3,687	8
Office Supplies and Expenses (681)	3,938	3,303	9
Outside Services Employed (682)	5,124	5,371	10
Insurance Expense (684)	3,611	3,196	11
Employees Pensions and Benefits (686)		0	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	2,663	1,739	14
Uncollectible Accounts (690)		0	15
<b>Total General Operating Expenses</b>	<b>19,732</b>	<b>17,296</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>52,589</b>	<b>48,866</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
<b>Net property tax equivalent</b>		<b>0</b>	<b>0</b>	
Social Security	BASED ON ACTUAL PAYROLL	866	1,019	3
PSC Remainder Assessment	BASED ON ACTUAL OPERATING REVENUE	122	146	4
Other (specify):				
UNEMPLOYMENT			0	5
<b>Total tax expense</b>		<b>988</b>	<b>1,165</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	800		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	3,747		3
<b>Total Intangible Plant</b>	<b>4,547</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	54,998		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	84,140		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>139,138</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	600		12
Structures and Improvements (321)	42,995		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	13,965		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,897		20
<b>Total Pumping Plant</b>	<b>59,457</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	415		23
<b>Total Water Treatment Plant</b>	<b>415</b>	<b>0</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			800	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			3,747	3
<b>Total Intangible Plant</b>	0	0	4,547	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			54,998	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			84,140	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	139,138	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			600	12
Structures and Improvements (321)			42,995	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			13,965	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,897	20
<b>Total Pumping Plant</b>	0	0	59,457	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			415	23
<b>Total Water Treatment Plant</b>	0	0	415	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	31,449		26
Transmission and Distribution Mains (343)	101,753		27
Fire Mains (344)	0		28
Services (345)	17,776	1,110	29
Meters (346)	14,392	23	30
Hydrants (348)	9,399	0	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>174,769</b>	<b>1,133</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	865		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	3,097	588	35
Computer Equipment (372.1)	23,554	569	36
Transportation Equipment (373)	10,984	736	37
Other General Equipment (379)	5,178	659	38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>43,678</b>	<b>2,552</b>	
<b>Total utility plant in service directly assignable</b>	<b>422,004</b>	<b>3,685</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>422,004</b>	<b>3,685</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			31,449 26
Transmission and Distribution Mains (343)			101,753 27
Fire Mains (344)			0 28
Services (345)			18,886 29
Meters (346)			14,415 30
Hydrants (348)	1,070		8,329 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>1,070</b>	<b>0</b>	<b>174,832</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			865 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			3,685 35
Computer Equipment (372.1)			24,123 36
Transportation Equipment (373)	3,562		8,158 37
Other General Equipment (379)			5,837 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>3,562</b>	<b>0</b>	<b>42,668</b>
<b>Total utility plant in service directly assignable</b>	<b>4,632</b>	<b>0</b>	<b>421,057</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>4,632</b>	<b>0</b>	<b>421,057</b>

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	45,373		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>45,373</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	23,185		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	7,531		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,023		20
<b>Total Pumping Plant</b>	<b>31,739</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	224		23
<b>Total Water Treatment Plant</b>	<b>224</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			45,373	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	45,373	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			23,185	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			7,531	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,023	20
<b>Total Pumping Plant</b>	0	0	31,739	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			224	23
<b>Total Water Treatment Plant</b>	0	0	224	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	16,959		26
Transmission and Distribution Mains (343)	54,870		27
Fire Mains (344)	0		28
Services (345)	11,126		29
Meters (346)	0		30
Hydrants (348)	4,502		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>87,457</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	1,672		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>1,672</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>166,465</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>166,465</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			16,959 26
Transmission and Distribution Mains (343)			54,870 27
Fire Mains (344)			0 28
Services (345)			11,126 29
Meters (346)			0 30
Hydrants (348)			4,502 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>87,457</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			1,672 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>1,672</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>166,465</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>166,465</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,297	1,297	1
February			1,385	1,385	2
March			1,339	1,339	3
April			950	950	4
May			1,330	1,330	5
June			1,021	1,021	6
July			1,182	1,182	7
August			1,116	1,116	8
September			954	954	9
October			1,049	1,049	10
November			898	898	11
December			1,000	1,000	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>13,521</b>	<b>13,521</b>	
Less: Water sold				8,675	13
Volume pumped but not sold				4,846	14
Volume sold as a percent of volume pumped				64%	15
Volume used for water production, water quality and system maintenance				2,022	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				195	18
Total volume not sold but accounted for				2,217	19
Volume pumped but unaccounted for				2,629	20
Percent of water lost				19%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,560	24
Date of maximum: 1/9/2004					25
Cause of maximum:					26
Water main break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	27
Date of minimum: 12/11/2004					28
Total KWH used for pumping for the year				13,520	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31



**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>
-------------------------	--	----------------------------------	--	---	--

NONE

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	DEEP WELL #2	DEEP WELL #3	RESERVOIR	<b>1</b>
Location	1	1	1	<b>2</b>
Purpose	S	P	B	<b>3</b>
Destination	D	D	R	<b>4</b>
Pump Manufacturer	GOULD	SIMMONS	LAYNE NW	<b>5</b>
Year Installed	1985	1991	1970	<b>6</b>
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	150	300	300	<b>8</b>
Pump Motor or Standby Engine Mfr	FRANKLIN	US ELECT	US ELECT	<b>9</b>
Year Installed	1985	1991	1970	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	5	20	15	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	RESERVOIR STANDBY			<b>14</b>
Location	1			<b>15</b>
Purpose	S			<b>16</b>
Destination	R			<b>17</b>
Pump Manufacturer	CONTINENTAL			<b>18</b>
Year Installed	1970			<b>19</b>
Type	VERTICAL TURBINE			<b>20</b>
Actual Capacity (gpm)	300			<b>21</b>
Pump Motor or Standby Engine Mfr	CONTINENTAL			<b>22</b>
Year Installed	1970			<b>23</b>
Type	ELECTRIC			<b>24</b>
Horsepower	15			<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	1#	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	R	<b>3</b>
Year constructed	1971	1970	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	<b>5</b>
Elevation difference in feet (See Headnote 3.)	0	0	<b>6</b>
Total capacity in gallons (actual)	190,000	110,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)		OTHER	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)		OTHER	<b>10</b>
Filters, type (gravity, pressure, other, none)		OTHER	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.0000	<b>12</b>
Is a corrosion control chemical used (yes, no)?		Y	<b>13</b>
Is water fluoridated (yes, no)?		N	<b>14</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	2.000	1,792	0	0	0	<b>1,792</b>	<b>1</b>
A	D	4.000	172	0	0	0	<b>172</b>	<b>2</b>
A	D	6.000	19,340	0	0	0	<b>19,340</b>	<b>3</b>
P	D	6.000	470	0	0	0	<b>470</b>	<b>4</b>
A	D	8.000	2,159	0	0	0	<b>2,159</b>	<b>5</b>
<b>Total Within Municipality</b>			<b>23,933</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,933</b>	
<b>Total Utility</b>			<b>23,933</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,933</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	197	4	0	0	201		1
M	1.000	3	0	0	0	3		2
M	1.250	2	0	0	0	2		3
M	1.500	3	0	0	0	3		4
M	2.000	1	0	0	0	1		5
M	3.000	1	0	0	0	1		6
<b>Total Utility</b>		<b>207</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>211</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	204	6	0	1	211	0	1
1.000	4	0	0	(1)	3	0	2
1.250	2	0	0	0	2	0	3
1.500	4	0	0	(1)	3	0	4
2.000	1	0	0	0	1	0	5
3.000	1	0	0	0	1	0	6
<b>Total:</b>	<b>216</b>	<b>6</b>	<b>0</b>	<b>(1)</b>	<b>221</b>	<b>0</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	165	27	5	3	1	10	211	1
1.000	0	1	0	1	1	0	3	2
1.250	0	2	0	0	0	0	2	3
1.500	0	1	0	2	0	0	3	4
2.000	0	0	0	1	0	0	1	5
3.000	0	0	0	1	0	0	1	6
<b>Total:</b>	<b>165</b>	<b>31</b>	<b>5</b>	<b>8</b>	<b>2</b>	<b>10</b>	<b>221</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	39				39	2
<b>Total Fire Hydrants</b>	<b>39</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39</b>	
<b>Flushing Hydrants</b>						
	3		1		2	3
<b>Total Flushing Hydrants</b>	<b>3</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>2</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	41
Number of distribution system valves end of year:	59
Number of distribution valves operated during year:	59



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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (620), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

This account increased due to an increase in prices.

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Salaries and Wages (600) changed due to a change in the allocation of wages between water and sewer.

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### Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

The additions were financed by the Sanitary District.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

All water services are customer dedicated at this time.

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### Meters (Page W-19)

Explain all reported adjustments.

To adjust to clients actual 2004 count.

If Tested During Year column total is zero, please explain.

There were no meters tested in 2004. Meters are being replaced regularly so that testing will not be necessary.

Explain program for replacing or testing meters 1" or smaller.

Meters 1" and smaller are tested withing every 10 years and are replaced within every 20 years.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Station meters are tested at least every two years.

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